

**OFFICE OF HISTORIC PRESERVATION  
DEPARTMENT OF PARKS AND RECREATION**

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**FINANCIAL INCENTIVES  
FOR HISTORIC PRESERVATION PROJECTS**

**SAN FRANCISCO  
Thursday, November 18, 2004**

**Office of Historic Preservation**

- *Historic Preservation Incentives in California*; a new Technical Assistance Series Brief #15
- HP Workshop Materials are posted on the OHP website  
[www.ohp.parks.ca.gov](http://www.ohp.parks.ca.gov)

**FEDERAL INCENTIVES**

**National Park Service**

- Heritage Preservation Services, Technical Preservation Services General Index  
<http://www2.cr.nps.gov/tps>
- Preservation Briefs - 1 through 42  
<http://www2.cr.nps.gov/tps/briefs/presbhom.htm>
- The Secretary of the Interior's Standards for the Treatment of Historic Properties Tax Certification Projects (1990 Standards as Codified in 36 CFR Part 67)  
<http://www2.cr.nps.gov/tps/tax/taxregs.htm>

All other projects (1995 Standards as Codified in 36 CFR Part 68)

<http://www2.cr.nps.gov/tps/secstan1.htm>

- Tax Incentive Certifications  
Historic Preservation Certification Application  
<http://www2.cr.nps.gov/tps/tax/hpcappl.htm>  
  
Part 1: Evaluation of Significance  
Part 2: Description of Rehabilitation  
Continuation/Amendment Sheet  
Part 3: Request for Certification of Completed Work  
Credit Card Payment Form
- Internal Revenue Code of 1990 (Rehabilitation Credit) (26 USC 47)  
<http://www.cr.nps.gov/linklaws.htm>

## STATE INCENTIVES

### Marks Act

- California Health and Safety Code, Part 10  
<http://www.leginfo.ca.gov/cgi-bin/displaycode?section=hsc&group=37001-38000&file=37600-37603>

### Mills Act

- Office of Historic Preservation Technical Assistance Series #12  
[http://www.ohp.parks.ca.gov/default.asp?page\\_id=21412](http://www.ohp.parks.ca.gov/default.asp?page_id=21412)

### Seismic Bond Act

- California Revenue and Taxation Code Section 70-74.6  
LINK: California Law/Revenue and Taxation Code/Division 1, Chapter 3, New Construction, 70-74.7  
<http://www.leginfo.ca.gov>
- State Board of Equalization Letter to County Assessors: Seismic Safety New Construction Exclusions  
<http://www.boe.ca.gov/proptaxes/pdf/lta01089.pdf>

## ALTERNATIVE INCENTIVES

### Americans with Disabilities Act (ADA) Tax Incentives

- The Disabled Tax Credit: Section 44 of the IRS Code
- 26 USC Section 190: Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly  
<http://www.usdoj.gov/crt/ada/taxpack.htm>  
[www.irs.gov](http://www.irs.gov)

### Getty Center

- The J. Paul Getty Trust  
[www.getty.edu/grants](http://www.getty.edu/grants)

### National Trust for Historic Preservation

[www.nationaltrust.org](http://www.nationaltrust.org)

NTHP Western Region Office

[www.nationaltrust.org/about\\_the\\_trust/regional/western.html](http://www.nationaltrust.org/about_the_trust/regional/western.html)

## CODES

### California Historical Building Code (Title 24, Part 8)

- State Historical Building Safety Board  
[www.dsa.ca.gov](http://www.dsa.ca.gov)  
[www.bsc.ca.gov](http://www.bsc.ca.gov)